

## **ABSTRACT**

A semiconductor device includes a non-volatile memory transistor 100. An interlayer dielectric layer 40 is provided on a semiconductor layer 10 where the non-volatile memory transistor 100 is formed. The interlayer dielectric layer 40 is an insulation layer for electrically isolating a conductive layer 30 formed over the semiconductor layer 10 from the non-volatile memory transistor, and includes a layer 42 containing nitride.